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January 15, 2004

VIA OVERNIGHT DELIVERY

Richard J. Oparil, Esq.
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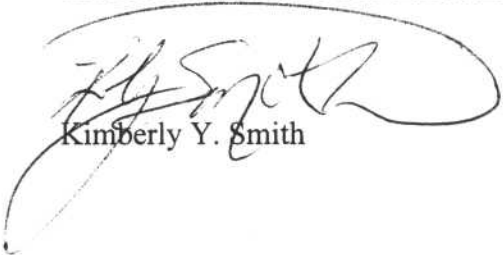
Re: *Sanitec West, et al. v. Delloiacovo, et al.*
United States District Court, Northern District of Ohio
Case No. 01-02-1582-DCN
Finch, et al. v. Fiorini, et al.
United States District Court, Southern District of Ohio
Case No. C-1-02-132

Dear Mr. Oparil:

In anticipation of receiving and reviewing your documents, I enclose herewith copies of documents numbered Sanitec, Ltd. 00001 through Sanitec, Ltd. 00071.

Sincerely,

GOODMAN WEISS MILLER LLP



Kimberly Y. Smith

KYS:sad
Enclosures

cc: Steven J. Miller, Esq. (w/out encl.)

EXHIBIT F